

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
CHART OF UNIFORM INTEGRATED GENERAL LEDGER ACCOUNTS
BY FUND TYPES

			<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>		
	<u>ACCOUNT NO</u>		General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	Level	Level	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
	1	2	3				Funds	Funds	Funds	--Other	--Federal
<u>Accountability Accounts for use by the</u>											
<u>State Treasurer and the State Controller</u>											
<u>only</u> (accounts 0001 through 1099)											
Cash on Hand - Demand Deposits		0010									
Cash in Transit											0015
Investments - PMIA Time Deposits		0030									
Investments - PMIA Securities		0100									
Investments - PMIA Loans		0120									
Accounts Receivables		0270									
Fund Cash		0300									
Outstanding Warrants		0320									
Outstanding Warrants - PMIA		0330									
Uncleared Collections		0350									
Agency Bank Accounts		0370									
Accounts Payable		0380									
Current Month Debt Service Liability		0390									
Current Month Debt Service Clearing											0395
Presentment Clearing Account		0400									
Transaction Clearing Account		0500									
Deposits with Bond Officer		0810									
Printed State Bonds Pending Delivery		0820									
State Bonds Authorized		0830									
State Bonds Unissued		0840									
State Bonds Outstanding		0850									
State Bonds Redeemed		0860									
Deposits in State Vault		1010									
Deposits in Trust Company		1020									
Securities in Transit		1030									
Due from Special Deposit Fund		1040									
Reserve for State Deposits		1060									
Amount Provided for Short-Term Debt		1070									

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	<u>ACCOUNT NO</u>										
	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
		3		Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
<u>ASSETS</u>											
<u>Cash in State Treasury and Agency Accounts</u>	1100		X	X	X	X	X	X	X	X	X
General Cash		1110	X	X	X		X	X	X	X	X
General Cash, Remittance in Transit		1115	X	X	X		X	X	X	X	X
Agency Trust Fund Cash		1120					X	X	X	X	X
Revolving Fund Cash		1130	X	X	X		X	X	X	X	X
Cash in State Treasury		1140	X	X	X	X	X	X	X	X	X
Cash in Transit to State Treasury		1150	X	X	X	X	X	X	X	X	X
Cash in Agency Accounts -- Banks/S&Ls		1160					X		X	X	X
Cash in Agency Accounts with U.S. Treasury		1170								X	X
Cash with Fiscal Agents		1180				X	X			X	X
Cash on Hand		1190	X	X	X		X	X	X	X	X
<u>Temporary Investments</u>	1200			X	X	X	X	X	X	X	X
Deposits in Surplus Money Investment Fund		1210		X	X	X	X		X	X	X
Repurchase Agreements		1220		X	X	X	X		X	X	X
Investment in Time Deposits		1230		X	X	X	X		X	X	X
Investment in Subscription Deposits		1240		X	X	X	X		X	X	X
<u>Accounts Receivable</u>	1300		X	X	X	X	X	X	X	X	X
<u>Accounts Receivable--General</u>		1310	X	X	X		X	X	X	X	X
Accounts Receivable--Abatements		1311	X	X	X		X	X	X	X	X
Accounts Receivable--Reimbursements		1312	X	X	X		X	X	X	X	X
Accounts Receivable--Revenue		1313	X	X	X						
Accounts Receivable--Operating Revenue		1314					X	X	X	X	X
Accounts Receivable--Dishonored Checks		1315	X	X	X		X	X	X	X	X

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	Level	Level	Level	General	Revenue	Projects	Service		prise	Service	ment	Agency Funds	Agency Funds	
	1	2	3	Fund	Funds	Funds	Funds		Funds	Funds	Funds	--Other	--Federal	
Accounts Receivable--Cash Shortages			1316	X	X	X			X	X	X	X	X	
Accounts Receivable--Other			1319	X	X	X			X	X	X	X	X	
Accrued Interest Receivable		1320			X	X	X		X		X	X	X	
Accounts Receivable--Loans		1330		X	X				X		X	X	X	
Accounts Receivable--Audit Exceptions		1340		X	X	X			X	X	X	X	X	
<u>Accounts Receivable--Postponed Property Tax</u>		1350		X										
Postponed Property Tax--Principal			1351	X										
Postponed Property Tax--Interest			1352	X										
Retirement Contributions Receivable		1360									X			
Contingent Receivables		1380		X	X	X			X	X	X	X	X	
Allowance for Uncollectible Accts (Credit Bal)		1390		X	X	X			X	X	X	X	X	
<u>Due From Other Funds or Appropriations</u>	1400			X	X	X			X	X	X	X	X	
Due from Other Funds		1410		X	X	X			X	X	X	X	X	
Due from Other Appropriations, within the Same Fund		1420		X	X	X			X	X	X	X	X	
<u>Due From Other Governments</u>	1500			X	X	X			X	X	X	X	X	
Due from Federal Government		1510		X	X	X			X	X	X	X	X	
Due from School Districts		1540		X	X	X			X	X	X	X	X	
Due from Other Governmental Entities		1590		X	X	X			X	X	X	X	X	
<u>Provision for Deferred Receivables (Credit Bal)</u>	1600			X	X	X			X	X	X	X	X	
<u>Prepaid Expense</u>	1700			X	X	X			X	X	X	X	X	
<u>a/ Expense Advances</u>		1710		X	X	X			X	X	X	X	X	
<u>a/ Travel Advances</u>			1712	X	X	X			X	X	X	X	X	
Salary Advances			1714	X	X	X			X	X	X	X	X	
<u>Other Prepaid Expenses</u>		1720							X	X	X	X	X	

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	Level	Level	Level	General	Revenue	Projects	Service		prise	Service	ment	Agency Funds	Agency Funds
	1	2	3	Fund	Funds	Funds	Funds		Funds	Funds	Funds	--Other	--Federal
Office Supplies			1721						X	X	X		
Prepayments to Other Funds or Appropriations		1730		X	X	X			X	X	X	X	X
<u>Prepayments to Other Governments</u>		1740		X						X		X	X
Prepayments to School Districts			1741	X								X	X
Prepayments to Counties			1742	X								X	X
Prepayments to Other Governmental Entities			1749	X								X	X
<u>b/</u> Prepayments to NonGovernmental Entities		1750		X						X			
<u>Inventory</u>	1900								X	X	X	X	X
Merchandise Held for Sale--Stores		1910							X	X			
Raw Materials		1930							X	X			
Work in Progress		1940							X	X			
Finished Goods		1950							X	X			
Manufacturing Supplies		1960							X	X			
<u>Investments</u>	2000				X	X	X		X		X	X	X
Market Value Adjustment Account - Pension System			2001								X		
<u>Investments in Debt Securities</u>		2010			X	X	X		X		X	X	X
Investments in Securities at Cost			2011		X	X	X		X		X	X	X
Investments in Securities			2012		X	X	X		X		X	X	X
Premium on Securities			2013		X	X	X		X		X	X	X
Discount on Securities (Credit Balance)			2014		X	X	X		X		X	X	X
Investment in Public Works Board Building			2016								X		
Certificates													
Investment in Building Certificates			2017								X		
--Local Agencies													
<u>Investment in Stocks</u>		2020									X	X	X
Investment in Common Stock			2021								X	X	X
Investment in Preferred Stock			2022								X	X	X
<u>Investment in Mortgages</u>		2030							X		X		
Investment in Mortgage Installment Loans			2031						X		X		

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	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds	
					Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal	
Mortgage Loans in Default			2032					X		X			
Premium on Mortgage Loans			2033					X		X			
Discount on Mortgage Loans (Credit Balance)			2034					X		X			
Investment in Interfund Building and Construction Loans		2040			X	X	X	X			X	X	
Investment in Real Estate		2050								X			
Unapplied Investments--Mortgages			2055		X			X		X	X		
Investment in Annuities		2060								X	X		
Investment in Investment Agreements			2065							X	X		
Investment in Financial Futures		2070								X	X		
Investments - Other		2090								X	X		
<u>Loans and Advances Receivable</u>	2100			X	X	X		X		X	X	X	
<u>Loan Receivable</u>		2110		X	X			X		X	X	X	
Veterans Farm & Home Loan Contracts			2111					X					
Student Loans Receivable			2112	X							X	X	
Construction Loans			2113					X		X			
Construction Loans in Default			2114					X		X			
Loans Receivable--Other			2119	X	X			X		X			
Advances to Other Funds		2120		X	X	X		X	X	X	X	X	
Interfund Construction Loans Receivable		2130		X	X	X		X			X	X	
<u>Loans to Other Governments</u>		2140		X				X	X	X	X	X	
Loans to School Districts			2143	X							X	X	
Loans to Other Governmental Entities			2149	X				X	X	X	X	X	
<u>Interfund Loans Receivable</u>		2170		X	X	X		X	X	X	X	X	
<u>Tangible Assets</u>	2300				Capital Assets			X	X	X	X	X	
Land		2310			Group of Accounts			X	X	X	X	X	
<u>Buildings</u>		2320						X	X	X	X	X	
Buildings			2321					X	X	X	X	X	

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	Level	Level	Level	General	Revenue	Projects	Service		er-	Service	ment	Agency Funds	Agency Funds
	1	2	3	Fund	Funds	Funds	Funds		Funds	Funds	Funds	--Other	--Federal
Accumulated Depreciation--Buildings (Credit Bal)			2329						X	X	X	X	X
<u>Improvements Other Than Buildings</u>		2330							X	X	X	X	X
Improvements Other Than Buildings			2331						X	X	X	X	X
Utility Plant in Service			2333						X	X			
Accumulated Depreciation--Improvements Other Than Buildings (Credit Balance)			2339						X	X	X	X	X
<u>Equipment</u>		2340							X	X	X	X	X
Equipment			2341						X	X	X	X	X
Accumulated Depreciation--Equipment (Credit Balance)			2349						X	X	X	X	X
Construction Work in Progress		2350							X	X	X		
<u>Infrastructure</u>		2360							X	X	X	X	X
Non-depreciable Infrastructure			2361						X	X	X	X	X
Depreciable Infrastructure			2362						X	X	X	X	X
Accumulated Depreciation--Infrastructure			2369						X	X	X	X	X
<u>Intangible Assets</u>	2400			Capital Assets Group of Accounts					X	X	X	X	X
Intangible Assets--Amortizable		2410							X	X	X	X	X
Computer Software--Amortizable			2411						X	X	X	X	X
Land Use Rights--Amortizable			2412						X	X	X	X	X
Patents, Copyrights, Trademarks--Amortizable			2413						X	X	X	X	X
Other Intangible Assets--Amortizable			2414						X	X	X	X	X
Intangible Assets--Non-Amortizable		2420							X	X	X	X	X
Land Use Rights--Non-Amortizable			2422						X	X	X	X	X
Patents, Copyrights, Trademarks--Non-Amortizable			2423						X	X	X	X	X
Other Intangible Assets--Non-Amortizable			2424						X	X	X	X	X
Internally Generated Intangible Assets in Progress		2430							X	X	X	X	X

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	Level	Level	Level	General	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
	1	2	3	Fund	Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
Accumulated Amortization --Intangible Assets (Credit Balance)		2490						X	X	X	X	X
Accumulated Amortization--Computer Software (Credit Balance)			2491					X	X	X	X	X
Accumulated Amortization--Land Use Rights (Credit Balance)			2492					X	X	X	X	X
Accumulated Amortization--Patents, Copyrights, Trademarks (Credit Balance)			2493					X	X	X	X	X
Accumulated Amortization--Other Intangible Assets (Credit Balance)			2494					X	X	X	X	X
<u>Provision for Deferred Interfund Loans Payable</u>	2500			X	X	X		X	X	X	X	X
<u>Deferred Charges</u>	2600			X	X	X		X	X	X	X	X
<u>Other Assets</u>	2700			X	X	X	X	X	X	X	X	X
Permanent Cash Revolving Fund		2710		X	X	X		X	X	X	X	X
Securities & Other Property Held in Trust		2720									X	X
Deposits in Condemnation Proceedings		2730		X	X	X		X	X		X	X
Inventory of Surveyed Equipment		2740		X	X	X		X	X		X	X
<u>Authorized Securities--Unissued</u>		2770		X	X		X	X	X	X		
Veterans Farm & Home Construction Contracts Authorized--Unissued			2771					X				
Loans Authorized--Unissued			2772	X	X			X		X		
Building Certificates Authorized--Unissued			2773						X			
Bonds Authorized--Unissued			2774			X	X	X				
Notes Authorized--Unissued			2775					X				
Authorized Securities-Unissued			2776			X	X	X	X			
Provision for Unissued Authorized Securities (Credit Balance)		2780		X	X	X	X	X	X	X		

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	Level	Level	Level		General	Revenue	Projects	Service		prise	Service	ment	Agency Funds	Agency Funds
	1	2	3		Fund	Funds	Funds	Funds		Funds	Funds	Funds	--Other	--Federal
Other Assets		2790			X	X	X	X		X	X	X	X	X
<u>b/</u> Amount Available in Debt Service Funds	2800													
<u>Amounts to be Provided for Retirement of General Long-Term Debt</u>	2900				Consolidated Governmental Fund Long-Term Debt Accounts									
<u>b/</u> Amount to be Provided for Retirement of General Obligation Long-Term Debt		2910												
Amount to be Provided for <u>Other</u> Long-Term Debt		2920												
 <u>LIABILITIES</u>														
<u>Current Liabilities</u>														
<u>Accounts Payable</u>	3000				X	X	X			X	X	X	X	X
Accounts Payable		3010			X	X	X			X	X	X	X	X
Claims Filed		3020			X	X	X			X	X	X	X	X
<u>a/</u> Claims in Process			3021		X	X	X			X	X	X	X	X
Compensation Benefits Payable		3030								X				
Notes Payable		3040								X			X	
Bonds Payable		3050								X			X	X
<u>Due to Other Funds or Appropriations</u>	3100				X	X	X			X	X	X	X	X
Due to Other Funds or Appropriations		3110			X	X	X			X	X	X	X	X
Due to Other Funds			3114		X	X	X			X	X	X	X	X
Due to Other Appropriations, Within the Same Fund			3115		X	X	X			X	X	X	X	X
Prepayments from Other Funds or Appropriations		3120			X	X	X			X	X		X	X
State Income Tax Withheld		3130			X	X	X			X	X		X	X

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1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
				Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
<u>Due to Other Governments</u>	3200		X	X			X	X	X	X	X
Due to Federal Government		3210	X	X			X	X		X	X
Federal Income Tax Withheld		3215	X	X	X		X	X		X	X
Due to Local Government		3220	X	X			X	X	X	X	X
Liability for Local Sales Tax Collection		3230								X	
Due to Other Governmental Entities		3290	X	X			X	X	X	X	X
<u>Accrued Interest and Dividends Payable</u>	3300		X	X	X		X	X		X	X
Accrued Interest Payable		3310	X	X	X		X	X		X	X
Dividends Payable		3320					X				
<u>Advance Collections</u>	3400		X	X	X		X	X	X	X	X
Revenue Collected in Advance		3410	X	X	X						
Reimbursements Collected in Advance		3420	X	X	X		X	X	X	X	X
Operating Revenue Collected in Advance		3430					X	X	X	X	X
<u>Liabilities for Deposits</u>	3500		X	X	X		X	X		X	X
Deposits		3510	X	X			X			X	
		3511									
		3512									
		3513									
		3514									
		3515									
		3516									
		3517									
		3518									
		3519									
Project Deposits		3520		X	X		X	X		X	X
<u>Loans Payable</u>	3600		X	X	X		X	X	X	X	X

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Pooled Money Investment Account Loans Payable		3610		X	X	X		X	X	X	X	X
Other		3690		X	X	X		X	X	X	X	X
<u>Other Current Liabilities</u>	3700			X	X	X		X	X	X	X	X
Cash Overages		3710		X	X	X		X	X	X	X	X
Unapplied Remittances		3720						X			X	X
Uncleared Collections		3730		X	X	X		X	X	X	X	X
Overpayments Refundable to Employers		3740		X				X			X	X
Unapportioned Taxes		3750		X							X	
Accrued Leave Time		3760		X	X	X		X	X	X	X	X
Other Current Liabilities		3790		X	X	X		X	X	X	X	X
<u>Long-Term Liabilities</u>												
<u>Advances and Loans Payable</u>	4000			X	X	X		X	X	X	X	X
Advances from Other Funds		4010		X	X	X		X	X	X	X	X
<u>Interfund Construction Loans Payable</u>		4020						X	X			
Interfund Building Certificate Payable			4021						X			
Interfund Building & Construction Loans Payable			4022					X	X			
<u>Interfund Loans Payable</u>		4050		X	X	X		X	X	X	X	X
<u>Installment Contracts</u>	4200							X	X	X	X	X
Installment Contracts Payable		4210						X	X	X	X	X
Lease/Purchase Contracts		4220						X	X	X	X	X
<u>Notes Payable</u>	4300			Consolidated Governmental Fund			X					
				Long-Term Debt Accounts								
Notes Payable		4310						X			X	X
Notes Payable Premium		4320						X			X	X

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	1	2	3		Fund	Funds	Funds	Funds	Enter-	Funds	Funds	--Other	--Federal
Notes Payable Discount		4330							X			X	X
<u>Bonds Payable</u>	4400								X			X	X
Bonds Payable		4410							X			X	X
Bonds Payable--Premium		4420							X			X	X
Bonds Payable--Discount		4430							X			X	X
<u>Other Long-Term Liabilities</u>	4700								X	X	X	X	X
<u>FUND EQUITY</u>													
<u>Capital Contributions</u>	5100								X	X			
Contributions in Aid to Construction		5110							X				
Contributions by Federal Grants		5120							X	X			
b/ Contributions by State Grants		5130							X	X			
Other Contributions		5190							X	X			
<u>Investment in Capital Assets</u>	5200						Capital Assets						
							Group of Accounts						
<u>Reservations of Fund Balance--Unavailable for Appropriation</u>	5300				X	X	X		X	X	X	X	X
Reserve for Prepaid Items		5330			X	X	X				X	X	X
Reserve for Advances		5340			X	X	X				X	X	X
Reserve for Encumbrances		5350			X	X	X		X	X	X	X	X
Reserve for Interfund Loans Receivable		5370			X	X	X		X	X	X	X	X
Reserve for Noncurrent Loans Receivable		5380			X	X	X				X	X	X
Other Reserves		5390			X	X	X		X	X	X	X	X
Fund Balance - Reserve for Proposition 98		5391					SCO USE ONLY						
<u>Reservations of Retained Earnings</u>	5400								X				

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		<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>					
		<u>ACCOUNT NO</u>			General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enter- prise Funds	Internal Service Funds	Retire- ment Funds	Trust and Agency Funds --Other	Trust and Agency Funds --Federal
	Level 1	Level 2	Level 3										
	Reserve for Bond Retirement	5410							X				
b/	Reserve for System Improvements	5420							X				
	<u>Fund Balance</u>	5500			X	X	X	X			X	X	X
	<u>Retained Earnings</u>	5500							X	X			
	Fund Balance --Appropriated	5510			X	X	X					X	X
	Fund Balance--Continuing Appropriations	5520			X	X	X					X	X
	Fund Balance--Unappropriated	5530			X	X	X	X			X	X	X
	Retained Earnings	5540							X	X			
	Fund Balance--Clearing Account	5570			X	X	X				X	X	X
<u>BUDGETARY ACCOUNTS</u>													
	<u>Controller's Budgetary Accounts</u>	6000			X	X	X		X	X	X	X	X
	Estimated Revenues (DR)	6010				SCO USE ONLY							
	Appropriations (CR)	6030				SCO USE ONLY							
	Appropriations - Reserve for Proposition 98	6040				SCO USE ONLY							
	<u>Agencies' Budgetary Accounts</u>	6100			X	X	X		X	X	X	X	X
	Appropriations (CR)	6110			X	X	X		X	X	X	X	X
e/	Appropriations--Offset (DR)	6120			X	X	X		X	X	X	X	X
	Allotments (CR)	6130			X	X	X		X	X	X	X	X
	Allotments--Offset (DR)	6140			X	X	X		X	X	X	X	X
	Encumbrances (DR)	6150			X	X	X		X	X	X	X	X
e/	Obligations (DR)	6170			X	X	X		X	X	X	X	X
e/	Obligations--Offset (CR)	6180			X	X	X		X	X	X	X	X
e/	<u>Special Agency Budgetary Accounts</u>	6200- 6299			X	X	X		X	X	X	X	X
e/	Federal Authorization	6245											X

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		<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>					
		<u>ACCOUNT NO</u>			General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enter- prise Funds	Internal Service Funds	Retire- ment Funds	Trust and Agency Funds --Other	Trust and Agency Funds --Federal
	Level 1	Level 2	Level 3										
<u>e/</u>	Federal Authorization--Offset		6246										X
<u>e/</u>	<u>Special Agency Financial Reporting Accounts</u>	6900-			X	X	X		X	X	X	X	X
	<u>Controller's Accounts Only</u>	6999											
		7000-											
		7999											
 <u>SOURCES OF FINANCIAL RESOURCES</u>													
<u>Revenue</u>	8000				X	X	X	X					
<u>Operating Revenue</u>	8000								X	X	X	X	X
<u>Revenue From Taxes</u>		8010			X	X	X	X					X
Major Taxes and Licenses			8011		X	X	X	X					
Regulatory Taxes, Licenses, Fees, and Penalties			8012		X	X	X						
Federal Grants and Contracts		8020			X	X	X		X				X
Revenue from Local Agencies		8030			X	X	X					X	
Revenue from Services to the Public		8040			X	X	X		X	X	X	X	X
Revenue from Use of Property/Money and Natural Resources		8050			X	X	X		X	X	X	X	X
<u>Revenue from Investments and Loans</u>		8060			X	X	X		X	X	X	X	X
Interest Revenue			8061		X	X	X		X	X	X	X	X
Gain or Loss on Sale and Call of Securities (DR)			8063		X	X	X		X		X		
Unrealized Gain/Loss - Pension Systems			8066								X		
<u>Revenue from Contributions to Fiduciary Funds</u>		8070									X	X	
Employer Contributions to Retirement Funds			8071								X		
Employee Contributions to Retirement Funds			8072								X		
Other Contributions to Trust and Agency Funds			8073									X	
Other Revenue		8090			X	X	X						
Other Operating Revenue		8090							X	X	X	X	X
<u>Reimbursements</u>	8100				X	X	X		X	X	X	X	

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				<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>			
	<u>ACCOUNT NO</u>				Special	Capital	Debt		Enter-	Internal	Retire-	Trust and	Trust and
	Level	Level	Level	General	Revenue	Projects	Service		prise	Service	ment	Agency Funds	Agency Funds
	1	2	3	Fund	Funds	Funds	Funds		Funds	Funds	Funds	--Other	--Federal
Intra-State Reimbursements		8110		X	X	X			X	X	X	X	
External Reimbursements		8120		X	X	X			X	X	X	X	
CY Pro Rata Reimbursements (SCO Use Only)		8130		X	X	X			X	X	X	X	
PY Pro Rata Reimbursements (SCO Use Only)		8135		X	X	X			X	X	X	X	
CY Statewide Indirect Cost Recoveries (SCO Use Only)		8140		X	X	X			X	X	X	X	
PY Statewide Indirect Cost Recoveries (SCO Use Only)		8145		X	X	X			X	X	X	X	
 <u>USES OF FINANCIAL RESOURCES</u>													
<u>Appropriation Expenditures</u>	9000			X	X	X	X						
<u>Operating Expenditures and Expenses</u>	9000								X	X	X	X	X
<u>State Operations</u>		9010		X	X	X			X	X	X	X	X
Personal Services			9011	X	X	X			X	X	X	X	X
Operating Expense and Equipment			9012	X	X	X			X	X	X	X	X
Special Items of Expense			9013	X	X	X			X	X	X	X	X
<u>Local Assistance</u>		9020		X	X							X	X
Local Mandated Program			9021	X	X							X	X
Loans			9022	X	X							X	X
Other Local Assistance			9023	X	X								
<u>Capital Outlay</u>		9030		X	X	X	X		X	X	X		
<u>Retirement Outlay</u>		9040									X		
Benefit Expenditure			9041								X		
Contribution Refunds			9042								X		
<u>Federal Flow Through Money</u>		9050											X
<u>Taxes Collected for Local Government</u>		9060		X	X							X	
<u>Other Trust & Agency Expenditures</u>		9090										X	X
 <u>OTHER FINANCING SOURCES/USES</u>													
<u>Financing Sources/Uses</u>	9800			X	X	X	X		X	X	X	X	X
<u>Operating Transfers</u>		9810			X	X					X	X	X

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				<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>		
<u>ACCOUNT NO</u>				General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enter- prise Funds	Internal Service Funds	Retire- ment Funds	Trust and Agency Funds --Other	Trust and Agency Funds --Federal
Level 1	Level 2	Level 3										
		9811			X	X				X	X	X
		9812			X	X				X	X	X
	9820		X	X	X			X	X	X		
		9821	X	X	X			X	X	X		
		9822	X	X	X			X	X	X		
	9830		X	X	X	X		X	X	X	X	X
<u>Other Sources</u>												
<u>b/</u>		9831	X	X	X						X	
<u>b/</u>		9832	X	X							X	
		9839	X	X	X	X		X	X	X	X	X
<u>Other Uses</u>	9840		X				X	X				
<u>b/</u>		9841	X				X	X				
<u>b/</u>		9842	X				X	X				
<u>b/</u>		9843	X				X	X				
<u>b/</u>		9844	X	X	X	X	X	X	X	X	X	X
		9845									X	
		9846									X	
<u>Prior Year Adjustments</u>	9890		X	X	X			X	X	X	X	X
		9891	X	X	X			X	X	X	X	X
		9892	X	X	X			X	X	X	X	X
		9893	X	X	X			X	X	X	X	X
		9894	X	X	X			X	X	X	X	X

a/ New accounts for CALSTARS use only. Refer to CALSTARS Accounting Manual for Information

b/ New detail account designation to meet the requirement fo Generally Accepted Accounting Principles.

c/ All Fixed Assets of Governmental Funds will be accounted for in a separate, self-balancing group of accounts.

d/ All unmatured long-term liabilities of Governmental Funds will be accounted for in a separate, self-balancing group of accounts.

e/ Departmental budgetary accounts have been added to recognize the need for a complete self-balancing general ledger for departments.

Underscore indicates general ledger accounts that summarize lower level detail accounts.